

107TH CONGRESS  
1ST SESSION

# H. R. 1238

To amend the Internal Revenue Code of 1986 to permanently extend the work opportunity credit and to allow the credit for employment of certain older individuals.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 27, 2001

Mr. HOUGHTON (for himself and Mr. RANGEL) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to permanently extend the work opportunity credit and to allow the credit for employment of certain older individuals.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Work Opportunity Im-  
5 provement Act of 2001”.

6 **SEC. 2. PERMANENT EXTENSION OF WORK OPPORTUNITY**

7 **CREDIT; CREDIT ALLOWED FOR EMPLOYING**

8 **CERTAIN OLDER INDIVIDUALS.**

9 (a) CREDIT MADE PERMANENT.—

1           (1) Subsection (c) of section 51 of the Internal  
2       Revenue Code of 1986 is amended by striking para-  
3       graph (4) (relating to termination).

4           (2) Section 51A of such Code is amended by  
5       striking subsection (f).

6       (b) INCREASE IN AGE LIMIT FOR FOOD STAMP RE-  
7       CIPIENTS.—Clause (i) of section 51(d)(8)(A) of such Code  
8       (relating to food stamp recipients) is amended by striking  
9       “25” and inserting “51”.

10       (c) EFFECTIVE DATE.—The amendments made by  
11       this section shall apply to individuals who begin work for  
12       the employer after December 31, 2001.

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